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CENTRAL FAX CENTER****MAR 16 2007****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No. : 10/710,984 Confirmation No.: 9395  
Applicants: : Shekhar Bhansali  
: Abdu Rub Abdur  
: Sunny Kedia  
Filed: : 08/16/2004  
Art Unit : 1765  
Examiner : Anita Karen Alanko  
  
Docket No. : 1372.187.PRC  
Customer No. : 21,901  
For : Wet Etching Process

Transmitted to Central Fax at (571) 273-8300  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Advisory Action mailed March 2, 2007 and the Final Examiner's Action mailed on November 16, 2006, having a statutory period for response that expired on February 16, 2007, and a two-month extended statutory period set to expire March 16, 2007, the above-identified patent application is amended as follows. Applicant has elected to present the amendment using the revised amendment format set forth in the waiver of 37 CFR 1.121.

**AMENDMENT AF**  
**(37 C.F.R. § 1.111)**

**Amendments to the claims begin on page 2 of this paper.**  
**Remarks begin on page 4 of this paper.**